

Maine Revised Statutes
Title 36: TAXATION
Chapter 703: CIGARETTE TAX

**§4365-F. APPLICATION OF CIGARETTE TAX RATE INCREASE EFFECTIVE
SEPTEMBER 19, 2005**

The following provisions apply to cigarettes held for resale on September 19, 2005. [2005, c. 457, Pt. AA, §3 (NEW); 2005, c. 457, Pt. AA, §8 (AFF).]

1. Stamped rate. Cigarettes stamped at the rate of 50 mills per cigarette and held for resale after September 18, 2005 are subject to tax at the rate of 100 mills per cigarette.

[2005, c. 457, Pt. AA, §3 (NEW); 2005, c. 457, Pt. AA, §8 (AFF) .]

2. Liability. A person possessing cigarettes for resale is liable for the difference between the tax rate of 100 mills per cigarette and the tax rate of 50 mills per cigarette in effect before September 19, 2005. Stamps indicating payment of the tax imposed by this section must be affixed to all packages of cigarettes held for resale as of September 19, 2005, except that cigarettes held in vending machines as of that date do not require that stamp.

[2005, c. 457, Pt. AA, §3 (NEW); 2005, c. 457, Pt. AA, §8 (AFF) .]

3. Vending machines. Notwithstanding any other provision of this chapter, it is presumed that all cigarette vending machines are filled to capacity on September 19, 2005 and that the tax imposed by this section must be reported on that basis. A credit against this inventory tax must be allowed for cigarettes stamped at the rate of 100 mills per cigarette placed in vending machines before September 19, 2005.

[2005, c. 457, Pt. AA, §3 (NEW); 2005, c. 457, Pt. AA, §8 (AFF) .]

4. Payment. Payment of the tax imposed by this section must be made to the assessor by December 19, 2005, accompanied by forms prescribed by the assessor.

[2005, c. 457, Pt. AA, §3 (NEW); 2005, c. 457, Pt. AA, §8 (AFF) .]

SECTION HISTORY

2005, c. 457, §AA3 (NEW). 2005, c. 457, §AA8 (AFF).

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